

XI. CLASSIFICATION OF OBJECT OF EXPENDITURES

DEPARTMENT OF HUMAN SERVICES

CLASSIFICATION OF OBJECT OF EXPENDITURES

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<u>OBJECT</u>	<u>PAY TYPE</u>	
<u>CODE</u>	<u>CODE</u>	<u>DESCRIPTION</u>
<u>PERSONAL SERVICES (FMO USE ONLY)</u>		
2001	B.....	Regular Pay
2001	E.....	Irregular Pay
2001	R.....	Retroactive Pay
2002	O	Ordinary Overtime Pay
2003	P	Holiday Overtime Pay
2004	B.....	Base Pay for Employees Starting 7/1/98 or Later
2006	N.....	Night Shift Differential
2007	T	Temporary Assignment Premium
2010		Payroll/Reclassifications
2011	M.....	Meal Payments
2012	Y.....	Shortage Differential
2013	Y.....	Related Differential
2017	L	Sabbatical Leave Differential
2019	G	Stipend
2025	S	Standby Duty Premium
2026	I.....	Hazardous Duty Premium
2027	K	Emergency Work Premium
2028		Sick Leave Pay While on Worker's Comp
2029		Vacation Pay While on Worker's Comp
2030		Vacation Pay at Termination
2031	LV	Vacation Pay for Excess Vacation Credits
2034		Pension Accumulation
2035		Post Retirement
2036		All Other Contributions to ERS
2037		Retirement Contribution-FICA
2038		Group Life Insurance
2039		Health Plan Contribution
2040		Dental Plan Contribution
2041		Worker's Unemployment Comp.Contribution
2042		Unemployment Compensation
2043		Medicare (Hourly Workers)
2044		Retiree Health Insurance
2045		Prescription Drug Plan

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OBJECT	PAY TYPE	
<u>CODE</u>	<u>CODE</u>	<u>DESCRIPTION</u>

PERSONAL SERVICES – CONTINUED (FMO USE ONLY)

2046		Vision Care
2047		Adult Dental
2049		Assessment of Accrued Vacation/Sick Leave
2099		Default - Payroll

PERSONAL SERVICES EMPLOYER/EMPLOYEE RELATIONSHIP

2801		Pers Svc Rendered By Indiv Under Contr-Emp/Emp Rel
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PERSONAL SERVICES RENDERED BY OTHER DEPARTMENT OR AGENCIES

2910		Attorney General's Office
2920		DOH Nursing Home Survey
2930		WIN - SAU Share
2950		Budget & Finance - ICSD
2990		Other Department or Agencies
2999		Default - Personal Svcs/Other Depts

OPERATING SUPPLIES

3005		Janitorial Supplies
		Includes all classes of articles and products used in keeping building and equipment in sanitary and efficient condition. Includes the cost of soap, towels, cosmetics, toiletries, cleaning compounds, fluids, polishes, toilet paper, brooms, mops, and other cleaning and toilet supplies. Charges for towel and linen services are also included in this classification.
3010		Educational Supplies
3020		Motor Vehicle Gas and Oil

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OPERATING SUPPLIES (CONTINUED)

- 3021Motor Vehicle, Supplies and Parts**
Includes minor and emergency gas station purchases such as replacements of light bulbs, windshield wiper blades, spark plugs and minor tire repairs. It does not include repairs by outside sources which must be charged to Repairs and Maintenance.
- 3030Agri, Botanical, Horticultural & Pesticide Supplies**
- 3040Fuel Oil & Lubricants (Other than for Motor Vehicle)**
- 3050Medical & Hospital Supplies**
Medicine, drugs, chemicals, small instruments, and other technical supplies to be used for medical, surgical, dental, veterinary, lab and physiological purposes.
- 3060Clothing & Sewing Supplies**
Clothing, uniforms, other wearing apparel, clothing materials, and sewing supplies. Includes uniforms and other wearing apparel of all kinds.
- 3070Safety Supplies**
- 3090Other Operating Supplies**
- 3099Default - Operating Supplies**

REPAIR AND MAINTENANCE SUPPLIES

- 3110Building and Construction Materials**
Includes materials and supplies used by State employees in general repairs, alterations, and maintenance of buildings and structures.
- 3190Other Repair and Maintenance Supplies**
- 3199Default - Repair and Maintenance Supplies**

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CLASSIFICATION OF OBJECT OF EXPENDITURES

OBJECT CODE

DESCRIPTION

OFFICE SUPPLIES

3201Envelopes
3202Printed and Standard Forms
3203Photocopy Machine Supplies
3204Data Processing Supplies
3206Microfilm
3290Other Stationery and Office Supplies
3299Default - Office Supplies

FOOD SUPPLIES

3305Provisions (Food)
3310Forage and Care of Animals
3390Other Food Supplies
3399Default - Food Supplies

OTHER SUPPLIES

3410Other Supplies
Includes charges for the acquisition of supplies not properly chargeable to any other materials and supplies classifications. Includes items such as packing materials, cartons, wrappers, recreational supplies, photographic supplies, household supplies, occupational and physical therapy aids.

3499Default - Other Supplies

DUES AND SUBSCRIPTIONS

3510Dues and Subscriptions
Includes charges for subscriptions to newspapers, journals and periodicals.

3599Default - Dues and Subscriptions

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<u>OBJECT CODE</u>	<u>DESCRIPTION</u>
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FREIGHT AND DELIVERY CHARGES

3610	Courier and Armored Delivery Services Includes freight service and express service
3620	Other Freight and Delivery Charges
3699	Default - Freight and Delivery Charges

POSTAGE AND POSTAL CHARGES

3710	Postage Includes postage stamps, stamped envelopes, postage machine settings, etc.
3720	Postage Meter Machines Rental
3790	Other Postage and Postal Charges P.O. Box fees, postal registry and insurance fees, etc.
3799	Default - Postage

TELEPHONE AND TELEGRAPH

3801	Telephone Toll Calls
3802	Out-of-State Calls
3803	Cable, Radio, and Telegram Services
3804	Installation, Removal and Relocation
3805	Teleprocessing Line Charges
3810	Telephone
3890	Other Telephone and Telegraph Charges
3899	Default - Telephone and Telegraph Charges

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<u>OBJECT CODE</u>	<u>DESCRIPTION</u>
<u>PRINTING AND BINDING</u>	
3910	Printing and Binding Includes the cost of all printing, duplicating, engraving, binding, and other expenses incident to publications, issued by departments jobbed out to vendors.
3999	Default - Printing and Binding
<u>ADVERTISING</u>	
4010	Advertising Includes charges for commercial, legal, and promotional advertising or publication of official notices such as legal notices, hearing notices, etc.
4099	Default - Advertising
<u>CAR MILEAGE</u>	
4110	Car Mileage Employees Includes car mileage claims submitted by state employees traveling on State business.
4120	Consultants Includes car mileage claims submitted by consultants traveling on State business.
4180	Parking Includes parking meter, parking lot charges and monthly auto allowance.
4190	Others Non-employees and non-consultants
4199	Default - Car Mileage

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<u>OBJECT CODE</u>	<u>DESCRIPTION</u>
<u>TRANSPORTATION, INTRA-STATE</u>	
4210	Employees Includes primarily inter-island air transportation expenses but may include intra-island transportation costs incurred by a State employee while away from official headquarters.
4220	Consultants Includes primarily inter-island air transportation expenses but may include intra-island transportation costs incurred by a person in the State's service while away from official headquarters.
4290	Others Non-employees and non-consultants
4299	Default - Transportation, Intra-State
<u>SUBSISTENCE, INTRA-STATE</u>	
4310	Employees Includes all intra-state per diem allowance, excess lodging, etc., for State employees.
4315	Employees Meal Allowance
4320	Consultants Includes all intra-state per diem allowance, excess lodging, etc for persons in the State's service.

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SUBSISTENCE, INTRA-STATE (CONTINUED)

4325	Consultants Meal Allowance
4390	Others Non-employees and non-consultants
4395	Others Meal Allowance
4399	Default - Subsistence Allowance, Intra-State

TRANSPORTATION, OUT-OF-STATE

4410	Employees Includes all Out-of-State transportation expenses incurred by a State employee while away from official headquarters.
4420	Consultants Includes all Out-of-State transportation expenses incurred by a person in the State's service while away from official headquarters.
4490	Other Indiv. or Firms Transportation, Out-of-State Non-employees and non-consultants
4499	Default - Transportation, Out-of-State

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SUBSISTENCE, OUT-OF-STATE

- | | |
|-------------------|---|
| 4510 | Employees
Includes all Out-of-State per diem allowance, excess lodging, etc, for State employees. |
| 4520 | Consultants
Includes all Out-of State per diem allowance, excess lodging, etc, for persons in the State's service. |
| 4590 | Others
Non-employees and non-consultants |
| 4599 | Default - Subsistence Allowance - Out-of-State |

HIRE OF PASSENGER CARS

- | | |
|-------------------|--|
| 4610 | Employee
Cost of hiring a passenger car from outside sources for State employees such as U-Drive rentals. |
| 4620 | Consultants
Cost of hiring a passenger car from outside sources for persons in the State's service such as U-Drive rentals. |
| 4690 | Other Indiv. or Firms Hire of Passenger Cars |
| 4699 | Default - Hire of Passenger Cars |

MOTOR POOL CARS

- | | |
|-------------------|---|
| 4710 | Motor Pool Cars
Includes all car rentals from DAGS-Motor Pool Division |
| 4799 | Default - Motor Pool Cars |

DEPARTMENT OF HUMAN SERVICES

CLASSIFICATION OF OBJECT OF EXPENDITURES

OBJECT CODE

DESCRIPTION

OTHER TRAVEL

4810Other Travel
Includes all other travel expenses such as ground transportation (taxi, shuttle bus fares, mass transit fares etc.)

4899Default - Other Travel

ELECTRICITY, GAS, WATER AND SEWER

5010Electricity
5099Default - Electricity
5110Gas
5199Default - Gas
5210Water
5299Default - Water
5310Sewer
5399Default - Sewer

OTHER UTILITIES

5410Other Utilities
5499Default - Other Utilities

RENTAL OF LAND AND BUILDING

5510Rental of Land, Building
Includes charges for rental of land, building, office space, office storage, garage, or other building space.
5599Default - Rental of Land, Bldg, or Bldg Space

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CLASSIFICATION OF OBJECT OF EXPENDITURES

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>
<u>RENTAL OF EQUIPMENT</u>	
5601	Rental of Equipment Includes charges for rental of all equipment such as typewriter, data processing machines, photocopy machines and other office equipment.
5602	Rental of Motor Vehicles and Equipment
5603	Teleprocessing Terminal Rental
5604	Teleprocessing Term. Install, Removal & Relocate
5605	Rental of Office Equipment
5690	Other Rental of Equipment
5699	Default - Rental of Equipment
<u>OTHER RENTALS</u>	
5710	Other Rentals Includes other rentals not otherwise classified.
5799	Default - Other Rentals
<u>REPAIRS AND MAINTENANCE</u>	
5805	Office Furniture and Equipment Charges for contractual or non-contractual repairs and maintenance services performed annually, monthly, or on a per job basis.
5810	Machinery and Equipment Charges for contractual or non-contractual repairs and maintenance of machinery and equipment such as elevators, tractors, shop equipment, etc.

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<u>OBJECT CODE</u>	<u>DESCRIPTION</u>
<u>REPAIRS AND MAINTENANCE (CONTINUED)</u>	
5820	Building and Structures Charges for contractual or non-contractual repairs, alterations, and maintenance of buildings and structures.
5830	Motor Vehicles Charges for contractual repairs or servicing of motor vehicles, such as washing, greasing, recapping, overhauling, and all types of repairs including Safety Check.
5840	Data Processing Equipment Charges for contractual and non-contractual repairs and maintenance of DP equipment which includes computers, printers, modems, etc.
5841	Software License Renewals
5890	Other Repairs and Maintenance Charges for repairs not otherwise classified.
5899	Default - Repairs and Maintenance
<u>INSURANCE</u>	
5910	Insurance Charges incurred by the State for fire, liability, fidelity and other insurance policies.
5999	Default - Insurance

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<u>OBJECT CODE</u>	<u>DESCRIPTION</u>
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DEPRECIATION AND AMORTIZATION

6010	Depreciation and Amortization (FISCAL USE ONLY)
6099	Default - Depreciation and Amortization

INTEREST EXPENSE

6210	Interest on Delinquent Accounts
6290	Other Interest Expense
6299	Default - Other Interest Expense

GRANTS-IN-AID

6510	Grants-In-Aid Includes payments in the form of subsidies and contributions to private organizations.
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6599	Default - Other Grants-In-Aid
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PUBLIC ASSISTANCE

6601	Cash Allowances
6602	Clothing Allowances
6604	Foster Home Care
6605	Other Expenses for Care of Persons
6606	Emergency Shelter Care for Adults
6607	Finger Printing - HRS-346 Foster Care
6608	Transportation to Effect Placement - Foster Care
6610	Hospital Care
6611	Convalescent Care
6612	Out-Patient Care
6613	Other Expenses for Hospital Care
6620	Purchase of Service Payments Includes payments made to POS Providers under contract with the Department.

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OBJECT CODE

DESCRIPTION

PUBLIC ASSISTANCE (CONTINUED)

6622	SSI State Supplement
6626	Clothing Allowance - Temp Labor Force
6632	Social Service-Cash Payment to Clients
6633	Social Service-Payments by Purchase Order
6634	Child Suppt Incentive Pymnt- Inter-state
6635	Child Suppt Incentive Pymnt- Intra-state
6636	Hawaii Paroling Authority Gate Money
6637	Vocational Workshop Evaluation
6638	Special Payments for Care & Boarding HM Residents
6640	Child Care Expenses
6641	Transportation Expenses
6642	Work Related Expenses
6680	Public Assistance Services to Vendors/Providers Includes public assistance made to the vendors or providers client related services.
6685	Public Assistance Goods to Vendors/Providers Includes public assistance made to the vendors or providers client related services.
6690	Public Assistance Payments to Clients Direct public assistance made to clients. This includes payments made thru FMO/Benefit Payments.
6699	Default - Public Assistance

WORKERS' COMPENSATION PAYMENTS

6710	Workers' Compensation Payments Includes all payments of awards made to State employees by the Workers' Compensation Division on account of death, accident or injuries incurred while on the job.
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WORKERS' COMPENSATION PAYMENTS (CONTINUED)

6730	Worker's Comp Payments (Payroll Only)
6799	Default - Worker's Comp Payments

JUDGMENT AND CLAIMS

6810	Judgments and Claims Includes all payments except Workers' Compensation payments in which the State was liable and for which an award was made by the courts, boards or commissions.
6899	Default - Judgments and Claims

UNEMPLOYMENT INSURANCE PAYMENTS

6910	Unemployment Benefit Payments Includes all payments to individuals under the provisions of the Hawaii Employment Security Laws.
6999	Default - Unemployment Benefit Payments

RETIREMENT AND PENSION COST

7010	Retirement and Pension Cost Includes payments for pensions to eligible patients and for contributions to the counties and the State ERS.
7099	Default - Retirement and Pension Cost

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SERVICES ON A FEE BASIS

7101	Medicaid Fiscal Agent Costs
7102	Bank Service Charges
7103	Legal Services
7104	Accounting and Auditing Services
7108	Physician Services
7109	133 - Hawaii Premium Plus (HPP) Program
7110	Medical Consultant Services
7111	Dental Services
7112	Laboratory Services
7113	Ophthalmological Services
7114	Radiological Services
7115	Surgical Services
7116	Physical Examinations
7117	Psychological/Psychiatric Services
7118	Pre-Trial Diagnostic Services
7119	Other Medical Services
7120	Janitorial Services
7121	Security Guard Services
7129	Other Operating/Maintenance Services
7131	County Attorney's Fees
7132	Family Court Costs
7133	Interpreter Services
7149	Homeless Program - Construction Cost
7190	Witness Fees
7191	Court Reporter Fees
7192	Employment and Training Services
7193	Food Stamp - Outreach
7194	Work Stipends - Senior Companion Program
7195	Work Stipends - Foster Grandparents Program
7196	Photocopy/Photographic Services
7197	Computer and/or Tabulation Services
7198	Other Services on a Fee Basis
7199	Default - Services on a Fee Basis (Non-State PERS)

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<u>OBJECT CODE</u>	<u>DESCRIPTION</u>
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OTHER CURRENT EXPENDITURES

7201	Service and Merit Awards
7202	Special Fund Assessment (ACT 34, SLH 1964)
7203	Training Costs and Registration Fees
7204	Suppt. & Maint. (Prisoners at Mainland Instit.)
7205	Foster Grandparent Meals
7206	Senior Companion Meals
7207	Senior Companion Merit Awards
7210	Adjustment for Cash Shortages
7290	Other Current Expenditures
	All other current operating expenditures not provided for in any of the above classifications.
7299	Default - Other Current Expenditures

INTEREST ON LATE PAYMENTS

7300	Interest on Late Payments
	Includes all expenditures for interest on delinquent payments subject to the provisions on Section 103-10, HRS. (FISCAL USE ONLY)

REDISTRIBUTED CURRENT EXPENSES

7410	Reclassifications-Other Current Expenses
	(FISCAL USE ONLY)
7499	Default - Redistributed Other Current Expenses

LAND AND LAND IMPROVEMENTS

7510	Land and Land Improvements
	Price of land, legal expenses, title fees, brokerage, condemnation awards, and other costs of acquisition, removal or relocation costs of buildings, expenses of clearing and grading, and special assessments.

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OBJECT CODE

DESCRIPTION

LAND AND LAND IMPROVEMENTS (CONTINUED)

7599Default - Land and Land Improvements

BUILDINGS

7610Buildings

Real property, other than land and land improvements, includes the cost of buildings, structures, additions and fixtures, which are permanently attached, obtained through purchase, construction by contract, or construction by the governments unit's own labor force.

7699Default - Buildings

MACHINERY AND EQUIPMENT

7701Mimeographs & Duplicators

7702Typewriters

7703Calculators

7709Other General Office Equipment

7710Chairs

7711Desks

7712Files & Cabinets

7713Tables

7719Other General Office Furnishings

7720Optical Equipment

7730Acoustic Equipment

7740Recreational Equipment

7750Ground Maintenance Equipment

7760Motor Vehicles

Includes costs of passenger cars, delivery trucks, tractors, motorcycles, etc, used for transportation purposes.

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<u>OBJECT CODE</u>	<u>DESCRIPTION</u>
<u>MACHINERY AND EQUIPMENT - DATA PROCESSING</u>	
7780	Data Processing Equipment Includes the cost of computers, external drives, modems, monitors, printers, memory expansion boards, computer chips, etc.
7781	Data Processing Software
7782	Computer Furniture Except Chairs Includes data stations, printer stands, etc. Ergonomic chairs should be charged to 7710.
7790	Other Machinery and Equipment
7799	Default - Machinery and Equipment
<u>OTHER CAPITAL OUTLAY</u>	
7810	Livestock
7811	Livestock - Artificial Insemination
7820	Books and Library Materials Charges for the acquisition of library books, classroom texts, references, etc.
7890	Other Capital Outlay
7899	Default - Other Capital Outlay
<u>CONSTRUCTION IN PROGRESS</u>	
7910	Construction In Progress
7999	Default - Construction In Progress
<u>ITEMS FOR RESALE OR REISSUE</u>	
8710	Store Purchases for Resale
8790	Other Items for Resale or Reissue
8799	Default - Items for Resale or Reissue

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REFUNDS

*9000	Refunds
*9001	Refunds of Prior Year's Receipts
*9002	Other Refunds
*9010	Lapsed Funds
*9099	Default – Refunds

AGENCY AND CLEARING ACCOUNTS

*9210	Trust and Agency Accounts Liquidation of State's liability for monies held in trust or as agents. (FMO/COLLECTIONS AND RECOVERY USE ONLY)
*9299	Default - Agency and Clearing Accounts

TRANSFERS

*9900	Transfers Between Departments
*9992	Transfers to Special Revenue Funds-Operating
* FOR FMO/ACCOUNTING USE ONLY	